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**CITY COURT OF EUNICE, LOUISIANA**  
**COMPILED FINANCIAL STATEMENTS**  
**June 30, 1998 and 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 20 1999

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The Honorable Lynette Feucht, Judge  
Eunice City Court  
Eunice, Louisiana 70535

I have compiled the accompanying combined balance sheet of The City Court of Eunice, Louisiana, as of June 30, 1998 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the two years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.



Steven D. Ortego  
December 16, 1998

CITY COURT OF EUNICE, LOUISIANA  
Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1998

ASSETS

<u>Assets:</u>	<u>Governmental</u>	<u>Fiduciary</u>	<u>Account Group</u>	<u>Totals</u>	<u>Memorandum</u>
Cash	<u>Fund Type</u>	<u>Fund Type</u>	<u>General</u>	<u>Only</u>	<u>Only</u>
Accounts Receivable	<u>General</u>	<u>Civil</u>	<u>Fixed Assets</u>		
Furniture and Fixtures	<u>Fund</u>	<u>Fund</u>			
Total Assets	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
	\$ 48,216	\$ 10,564	\$ -	\$ 58,780	
	54,314	-	-	54,314	
	<u>-</u>	<u>-</u>	<u>43,715</u>	<u>43,715</u>	
	<u>\$102,530</u>	<u>\$ 10,564</u>	<u>\$ 43,715</u>	<u>\$156,809</u>	

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>	<u>Governmental</u>	<u>Fiduciary</u>	<u>Account Group</u>	<u>Totals</u>
Accounts Payable	<u>Fund Type</u>	<u>Fund Type</u>	<u>General</u>	<u>Only</u>
Payroll Taxes Payable	<u>General</u>	<u>Civil</u>	<u>Fixed Assets</u>	
Accrued Compensated Absences	<u>Fund</u>	<u>Fund</u>		
Deposits-Civil Fund	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Due to Other Government Agencies	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Total Liabilities	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<u>Fund Equity:</u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Investments in General	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Fixed Assets	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Fund Balance	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Total Fund Equity	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Total Liabilities and Equity	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
	\$ 2,840	\$ -	\$ -	\$ 2,840
	2,137	-	-	2,137
	2,550	-	-	2,550
	-	10,564	-	10,564
	<u>54,957</u>	<u>-</u>	<u>-</u>	<u>54,957</u>
	<u>62,484</u>	<u>10,564</u>	<u>-</u>	<u>73,048</u>
	<u>-</u>	<u>-</u>	<u>43,715</u>	<u>43,715</u>
	<u>40,046</u>	<u>-</u>	<u>-</u>	<u>40,046</u>
	<u>40,046</u>	<u>-</u>	<u>43,715</u>	<u>83,761</u>
	<u>\$102,530</u>	<u>\$ 10,564</u>	<u>\$ 43,715</u>	<u>\$156,809</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA  
Statement of Revenues, Expenditures and Changes In  
Fund Balance - General Fund  
For the Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues		
Court Fees	\$ 287,331	\$ 236,051
Less: Amounts Paid to Other Government Agencies	<u>(213,025)</u>	<u>(170,147)</u>
Net Court Fees Earned	74,306	65,904
Interest Earned	345	379
Probation and Supervision Fees	45,513	47,980
Other Income	<u>53,070</u>	<u>30,012</u>
Total Revenues	<u>173,234</u>	<u>144,275</u>
 Expenditures		
Salaries and Related Benefits		
Salaries	69,311	66,705
Payroll Taxes and Retirement	10,931	10,216
Contractual Services		
Contract Labor	11,769	13,314
Legal and Accounting	1,675	1,000
Dues and Subscriptions	3,214	2,584
Materials and Supplies		
Office Supplies	8,589	7,850
Capital Expenditures	3,964	-
Other		
Bad Debts		
Miscellaneous	6,146	7,018
Seminars and Conferences	1,816	5,876
NSF Checks Paid	44,132	22,541
Insurance	<u>1,403</u>	<u>5,934</u>
Total Expenditures	<u>162,950</u>	<u>143,038</u>
 Excess of Revenues over Expenditures	 10,284	 1,237
 Fund Balance, Beginning of Year	 <u>29,762</u>	 <u>28,525</u>
 Fund Balance, End of Year	 <u>\$ 40,046</u>	 <u>\$ 29,762</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA  
Statement of Changes in Assets and Liabilities  
Fiduciary Fund Type - Civil Fund  
For The Years Ended June 30, 1998 and 1997

	Balance June 30, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1998</u>
Assets				
Cash	<u>\$ 10,458</u>	<u>\$ 67,885</u>	<u>\$ 67,779</u>	<u>\$ 10,564</u>
Liabilities				
Deposits-Civil Suits	<u>\$ 10,458</u>	<u>\$ 67,885</u>	<u>\$ 67,779</u>	<u>\$ 10,564</u>

	Balance June 30, <u>1996</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1997</u>
Assets				
Cash	<u>\$ 8,018</u>	<u>\$ 72,651</u>	<u>\$ 70,211</u>	<u>\$ 10,458</u>
Liabilities				
Deposits-Civil Suits	<u>\$ 8,018</u>	<u>\$ 72,651</u>	<u>\$ 70,211</u>	<u>\$ 10,458</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA  
Notes to the Financial Statements  
June 30, 1998 and 1997

INTRODUCTION

The City Court of Eunice, Louisiana was established under the Authority contained in R.S. 13:1872. The City Judge serves a six year term and is elected from Ward 6 of St. Landry Parish, which includes The City of Eunice, Louisiana. The Court presides over civil and criminal cases in Ward 6. It also has five employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Court of Eunice, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Court includes all funds, account groups, et cetera, that are within the oversight responsibility of the Court. The City Court system is fiscally dependent on The City of Eunice for office space, courtroom and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Court's capital budget. Therefore, The City Court is a component unit of The City of Eunice.

C. Fund Accounting

The accounts of the City Court are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, however is a financial reporting device designed

CITY COURT OF EUNICE, LOUISIANA  
Notes to the Financial Statements  
June 30, 1998 and 1997

to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

General Fund

The general fund is the general operating fund of the City Court of Eunice, Louisiana. It is used to account for all financial resources except those required to be accounted for in other funds.

Fiduciary Fund Type-Agency-Civil Fund

The Civil Fund is used as a depository for collection of civil suits. Deductions from the fund are made in a manner prescribed by law. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

D. Fixed assets of Governmental Funds are recorded as expenditures at the time they are purchased and capitalized in the general fixed assets account group, rather than in the General Fund. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

E. Governmental funds, and fiduciary funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

F. Budgetary Accounting

The City Court is not legally required to prepare a budget.

CITY COURT OF EUNICE, LOUISIANA  
Notes to the Financial Statements  
June 30, 1998 and 1997

G. Compensated Absences

Employees of the Eunice City Court are allowed 12 days of sick leave per year. Any sick leave not taken by an employee is paid to that employee by December 31. Each employee is also allowed one to three weeks of vacation depending on years of service. Any vacation days not taken by December 31, is paid to that employee.

H. Total Column on Balance Sheet - Overview

The total column on the balance sheet is captioned, Memorandum only, to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments with original maturities of 90 days or less.

NOTE 3 ACCOUNTS RECEIVABLE

The accounts receivable account represents fines that are assessed but have not been collected. Included in accounts receivable are amounts to be collected for other governmental units in the amount of \$38,563.

The balance of accounts receivable at June 30, 1998 is recorded net of an allowance for bad debts of \$45,759.

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

<u>Furniture and Equipment</u>	<u>1998</u>
Balance, Beginning	\$39,751
Additions	3,964
Deletions	-
Balance, Ended	<u>\$43,715</u>

CITY COURT OF EUNICE, LOUISIANA  
Notes to the Financial Statements  
June 30, 1998 and 1997

The land and building in which the city court operates is owned by the City of Eunice.

NOTE 5 LEASES

The City Court leases a copier under an operating lease which expires June 30, 2000.

Net future minimum lease payments under this operating lease with initial or remaining lease terms in excess of one year as of June 30, 1998, are as follows: \$1,274, and \$212 in the years ending June 30, 1999 through 2000, respectively.

NOTE 6 OTHER SUPPORT

The City Court receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures.

# Steven D. Ortego

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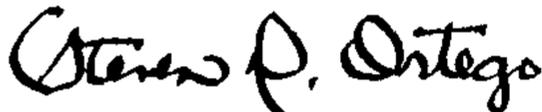
## ATTESTATION REPORT

I have examined management's assertion, included in its representation letter dated November 20, 1998, that the City Court of Eunice complied with the code of ethics for public officials and public employees, state laws relating to budgeting, accounting and reporting, meetings, debt, and payments during the year ended June 30, 1998. As discussed in that representation letter, management is responsible for the City Court of Eunice's compliance with those requirements. My responsibility is to express an opinion on management's assertion about the Court's compliance based on my examination.

My examination was made in accordance with standards established by the American Institute of Certified Public Accountants and accordingly, included examining on a test basis, evidence about the City Court of Eunice's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on the City Court of Eunice's compliance with specified requirements.

In my opinion, management's assertions, that the City Court of Eunice complied with the aforementioned requirements for the year ended June 30, 1998, is fairly stated, in all material respects.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Steven D. Ortego  
December 16, 1998

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

(Date Transmitted)

Steven D. Ortego, CPA

P.O. Box 1174

Eunice, LA 70535

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 16, 1998 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [x] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [x] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [x] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [x] No [ ]

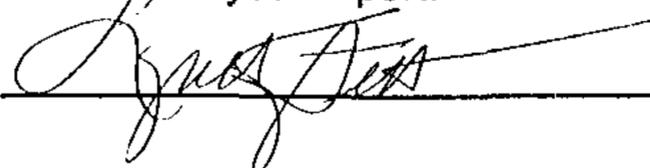
**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [x] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Judge Secretary	December 16, 1998	Date
_____	Treasurer	_____	Date
_____	resident	_____	Date